

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Security
PROCEDURE # 6.5.2	SUBJECT: User Access to Department of Revenue Computer Information and Resources	
EFFECTIVE DATE: 10/28/11		
CONTACT: DOR Security Office		LOCATION: State Office Building, Station #17 PHONE: 502-564-5200

STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

I. PURPOSE

The Kentucky Department of Revenue (DOR) shall ensure the security and confidentiality of all computer information and resources. By statute, the DOR can impose civil and criminal penalties for breaches of this confidentiality. E-mail and Internet access and use are outlined in [Finance and Administration Cabinet Standard Procedure 2.22](#), as well as the [Department of Revenue companion procedure, #6.5.3](#).

II. PROCEDURE

Employees and supervisors shall direct all security issues and requests for access to the DOR Security Office. The DOR On-line Systems Handbook, issued to each supervisor, lists all systems and applications available for access by DOR employees.

A. Requesting Access

DOR supervisors shall use the procedures outlined in this section for requesting access to DOR electronic information:

1. To request the applicable "need-to-know" access for each employee to perform his/her required job functions, DOR supervisors shall complete an Authorization to Access Department of Revenue Cabinet Confidential Computer Information ([Form SP7.605021](#)) (Authorization Form) in its entirety.
2. If access to the On-line System for Collection of Accounts Receivable (KY OSCAR) is requested on the Authorization Form, the supervisor shall complete a KY-OSCAR User ID Request form ([Form SP7.605022](#)).

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3. If access to the following systems is requested on the Authorization Form, the supervisor shall complete the Application Access Authorization Form ([Form SP7.605023](#)). These systems are:
 - a. CARS (Compliance and Receivable System);
 - b. File Requisition system;
 - c. Journal Voucher system;
 - d. Tax Refund system (corporate, individual income tax and miscellaneous taxes);
 - e. Bankruptcy; and
 - f. Individual Income Tax DO/KO Adjustment System.

The Application Activity System Instruction Guide for completing the Application Access Authorization Form is incorporated in this procedure as [Form SP7.605024](#).

4. If access to non-DOR systems is requested, the employee's supervisor shall contact the DOR Security Office for the appropriate outside agency forms.
5. The employee's supervisor shall forward the originals of all forms to the DOR Security Office. A copy of all forms shall be retained by the employee's supervisor.

B. Granting Access to DOR Systems

The DOR Security Office shall grant the requested access to DOR electronic information within three (3) business days.

1. The DOR Security Office shall review the Authorization Form, KY-OSCAR User ID Request form, Application Access Authorization form and any outside agency forms for completion and proper approval.
2. If the request is related to accessing federal data, the DOR Security Office shall forward the Authorization Form to the DOR Disclosure Office.
3. The DOR Security Office shall forward the KY-OSCAR User ID Request form to the DOR Division of Collections for processing. The Division of Collections shall contact employees directly with their assigned KY-OSCAR user ID and password.

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4. If the request is for a new employee, the DOR Security Office shall assign a mainframe/network user ID.
5. If the request is for a returned or reinstated employee, the DOR Security Office shall assign the previously assigned user ID, if available.
6. Upon completed processing, the DOR Security Office shall:
 - a. Notify the supervisor when the employee's user ID and access have been assigned.
 - b. Contact the new employees with temporary passwords and explain password security and no-sharing procedures.
 - c. Complete the Department of Revenue Security Office Use Only section of the Authorization Form in its entirety.
7. The DOR Security Office shall retain the Authorization Form and copies of all other forms for audit purposes.

C. Obtaining Access to Non-Revenue Systems

1. If any outside agency applications were requested on the Authorization Form and the related outside agency form was not completed, the DOR Security Office shall send the appropriate outside agency access forms to the supervisor for completion.
2. Once completed, the DOR Security Office shall forward the applicable access request forms to the outside agency.
3. If the request involves assigning an outside agency ID and password, the outside agency shall contact the employee directly; otherwise, the DOR Security Office shall notify the supervisor of the request status.
4. Note that the DOR Security Office has no control over the outside agency completion dates.

D. Removing Access to DOR Information

1. If the supervisor records an "End Date" on the Authorization Form, the DOR Security Office shall revoke the employee's access at the close of business on that "End Date." In this instance, the DOR Security Office does not require additional notification.

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2. If an employee leaves the DOR, goes on an extended leave of absence, or transfers to another area within the DOR, the employee's supervisor shall request the DOR Security Office to revoke an employee's user ID and system accesses within five (5) work days of the desired action date.
3. If an employee is subject to disciplinary action, his/her immediate supervisor shall notify the DOR Security Office no later than the close of business of the same day.
4. To revoke an employee's access to DOR systems, the supervisor shall complete the Authorization Form in its entirety.
5. The supervisor shall retain a copy of the Authorization Form and forward the original to the DOR Security Office.
6. The DOR Security Office shall process the authorization request within three (3) business days, complete the DOR Security Office Use Only section of the Authorization Form and file the form for audit and control purposes. If an employee is under disciplinary action, the DOR Security Office shall process the request immediately.

III. DISCIPLINARY ACTION

Failure to follow the procedures set forth in this policy may result in disciplinary action, including reprimand, suspension or dismissal.

IV. REFERENCES

[FAC Standard Procedure 2.22](#): Internet and Electronic Mail Acceptable Use Policy (CIO-060) Procedures

[FAC Standard Procedure 6.5.3](#): DOR E-Mail and Internet Usage

V. FORMS

[Form SP7.605021](#): Authorization to Access Department of Revenue Confidential Computer Information (Authorization Form)

[Form SP7.605022](#): KY-OSCAR User ID Request

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[Form SP7.605023](#): Application Access Authorization Form

[Form SP7.605024](#): Application Activity System Instruction Guide